

# STATE OF INDIANA

DEPT OF LOCAL GOVERNMENT FINANCE  
BUDGET DIVISION



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TO: Fiscal Officers

FROM: Dan Jones, Assistant Director, Budget Division

SUBJECT: Additional Appropriation Procedures

DATE: November 12, 2013

This memorandum provides information to all fiscal officers regarding the Department of Local Government Finance's ("Department") procedures for processing additional appropriations for the remainder of 2013. The Department normally experiences a large increase in the number of additional appropriation requests during the later weeks of the year.

The Department is required by IC 6-1.1-18-5 to approve or deny requests for additional appropriations from the Motor Vehicle Highway Fund, the Local Road and Street Fund, and funds that receive property tax revenue. The Department is also required to approve appropriations from the Rainy Day Fund according to IC 36-1-8-5.1(c). The Department is to limit any additional appropriation to the amount of funds available in that fund. Additional appropriations from all other funds are "reported only" to the Department.

Indiana Code 6-1.1-18-5 requires notification to the unit of the Department's determination regarding an additional appropriation request not more than fifteen (15) days after the Department receives the request. In order to timely notify a unit and still remain within the current budget year, the Department will need to receive all requests by Monday, December 16.

Each request for an additional appropriation must be accompanied by a Certified Copy of an Additional Appropriation Request (attached). This form calculates the available balances in a fund at year-end. Line 8 of this form requests the circuit breaker credits charged to this fund for the current budget year. Those amounts may be found at this link: <http://www.in.gov/dlgf/9168.htm>. **The Department will include the circuit breaker credit amounts from these reports in its review of the available funding to support an additional appropriation request.** Most other amounts to enter on the form can be found on the 1782 Notice the units received for the 2013 budget.

Finally, any additional appropriations approved for a unit's funds in last half of 2013 will be reflected on Line 3 of the Budget Form 4B and may affect the 2014 budget. Budget reductions should be handled in the same manner as additional appropriations. Please refer to the July 10, 2013 memorandum entitled "Additional Appropriations and Transfer Procedures" for sample ordinances and resolutions.

If you have any questions, please contact Dan Jones, Assistant Director, Budget Division, at (317) 232-0651 or [djones@dlgf.in.gov](mailto:djones@dlgf.in.gov).